

**GOVERNMENT OF ANDHRA PRADESH**

**ABSTRACT**

Registration and Stamps Department – Indian Stamp Act, 1899 –Reduction of Stamp Duty payable under Article 6 (B) of the Schedule I-A to Indian Stamp Act, 1899 – Partial withdrawal - Orders – Issued.

---

Revenue (Registration.I) Department

G.O.Ms.No. 1178

Dated :: 16-09-2010

Read:-

G.O.Ms.No.1481, Revenue (Regn.I) Dept., dt.30.11.2007

-0o0-

**ORDER:-**

The Government in the G.O read above reduced the stamp duty payable under Article 6(B) of Schedule-1A to Indian Stamp Act, 1899 in respect of instruments relating to Agreements or Memorandum of Agreements of Sale or Construction/Development of Immovable properties combined with G.P.A. clause, to 1% on the sale consideration shown in the instrument or the Market Value of the Property as per the basic value guidelines maintained by the Registration and Stamps Department or estimated market value for land and complete construction made or to be made in accordance with schedule of rates approved by the C&IG under Rule 4(2)(d) of the A.P.Revision of Market Value Guidelines Rules, 1998 from time to time, whichever is higher, subject to the condition that the 1% stamp duty paid on such documents shall not be adjusted against the stamp duty payable on sale deeds to be registered at a later date in pursuance of such Agreements of sale cum G.P.A.

2) Government after careful examination of the matter and keeping in view the recent changes made in stamp duties payable in respect of sale deeds have decided to partially rescind the notification issued in the G.O. read above with an intention to restore the original stamp duty as prescribed under Article 6(B) of Schedule -1A to the Indian Stamp Act, 1899 in respect of instrument of sale Agreement-cum-GPA only.

Accordingly, the following notification will be published in an extraordinary issue of Andhra Pradesh Gazette, dated 20-09-2010.

**NOTIFICATION**

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of Indian Stamp Act, 1899 (Act II of 1899), the Governor of Andhra Pradesh hereby partially rescinds the notification issued in G.O. Ms.No.1481, Revenue (Registration-I) Department dated the 30<sup>th</sup> November, 2007 to the extent of instrument of sale agreement-cum-GPA only falling under Article 6(B) of Schedule 1-A to Indian Stamp Act, 1899.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.SAHOO**

**PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase,  
A.P., Hyderabad (He is requested to furnish 50 copies to  
the Govt. and 200 copies to the Commissioner and Inspector  
General, Registration and Stamps, A.P., Hyderabad.

The Commissioner and Inspector General of Registration and Stamps,  
A.P., Hyderabad.

Copy to:

The P.S. to M.(Endts.S&R)/The Law (Scrutiny Cell) Department/  
Sf/Sc.

Forwarded:: By order

SECTION OFFICER



